TAX CASES No.15 OF 1995

Reference against the statement of case drawn on 27.3.1995 by the Income-tax Appellate Tribunal , Patna Bench, Patna in R.A.No.52 (Pat)/1994.

COMMISSIONER OF INCOME TAX,PATNA Petitioner.

Versus

SRI MOTILAL JAIN,DEVELOPMENT OFFICER, L.I.C. OF INDIA,EXHIBITION ROAD,PATNA-- (Respondent)

For the petitioner :Mr. Rishi Raj Sinha

For the respondent :Mr. Ajay Kumar Rastogi

P R E S E N T

THE HON'BLE MR. JUSTICE CHANDRAMAULI KUMAR PRASAD

THE HON'BLE MR. JUSTICE SUBASH CHANDRA JHA

Prasad & Jha,JJ. Mr. Rishi Raj Sinha appears on behalf of the petitioner, whereas the assessee is represented by Mr. Ajay Kumar Rastogi.

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It is common ground that the question sent for our opinion in this case has already been answered by a Division bench of this Court in Tax Case No.13 of 1991 (Commissioner of Income-tax, Bihar, Patna Vs. Ramjee Prasad) by order dated 7th of February,2008.

This application is thus disposed of in the said terms.

Let a copy of our opinion be forwarded to the Patna Bench of the Income-tax Tribunal.

(C.K.Prasad)

(S.C.Jha)

Patna High Court,
Dated,23rd of October,2008,
NAFR/ ahk.